

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES DISTRICT COUNCIL NO. 21
HEALTH AND WELFARE FUND
2980 Southampton-Byberry Road
Philadelphia, PA 19154

and

INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES DISTRICT COUNCIL NO. 21
ANNUITY FUND
2980 Southampton-Byberry Road
Philadelphia, PA 19154

and

INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES DISTRICT COUNCIL NO. 21
JOB RECOVERY FUND
2980 Southampton-Byberry Road
Philadelphia, PA 19154

and

FINISHING TRADES INSTITUTE OF THE
MID-ATLANTIC REGION
2980 Southampton-Byberry Road
Philadelphia, PA 19154

and

INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES DISTRICT COUNCIL NO. 21
INDUSTRY ADVANCEMENT FUND
2980 Southampton-Byberry Road
Philadelphia, PA 19154

and

CIVIL ACTION

NO.

**INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES DISTRICT COUNCIL NO. 21
VACATION FUND**

**2980 Southampton-Byberry Road
Philadelphia, PA 19154**

and

**INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES DISTRICT COUNCIL NO. 21
SCHOLARSHIP FUND**

**2980 Southampton-Byberry Road
Philadelphia, PA 19154**

and

**INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES DISTRICT COUNCIL NO. 21
JOB ORGANIZATION PROGRAM TRUST FUND**

**2980 Southampton-Byberry Road
Philadelphia, PA 19154**

and

**JOSEPH ASHDALE,
in his official capacity as a Trustee of the
International Union of Painters and Allied Trades
District Council No. 21 Health and Welfare Fund
2980 Southampton-Byberry Road
Philadelphia, PA 19154**

and

**INTERNATIONAL PAINTERS AND ALLIED
TRADES INDUSTRY PENSION FUND**

**7234 Parkway Drive
Hanover, MD 21076**

and

TIM MAITLAND,
in his official capacity as a fiduciary
International Painters and Allied Trades Industry
Pension Fund, International Union of Painters and
Allied Trades Finishing Institute, and International
Union of Painters and Allied Trades Management
Cooperative Fund
7234 Parkway Drive
Hanover, MD 21076

and

INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES FINISHING TRADES
INSTITUTE
7230 Parkway Drive
Hanover, MD 21076

and

INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES LABOR MANAGEMENT
COOPERATIVE FUND
7234 Parkway Drive
Hanover, MD 21076

and

INTERNATIONAL UNION OF PAINTERS AND
ALLIED TRADES DISTRICT COUNCIL NO. 21
2980 Southampton-Byberry Road
Philadelphia, PA 19154

Plaintiffs,

v.

PLATINUM PAINTERS
4308 Buckfield Terrace
Trevose, PA 19053

Defendant.

C O M P L A I N T

The Parties

1. Plaintiffs International Union of Painters and Allied Trades (“IUPAT”) District Council No. 21 (“DC21”) Health and Welfare Fund, IUPAT DC21 Annuity Fund, IUPAT DC21 Job Recovery Fund, Finishing Trades Institute of the Mid-Atlantic Region, IUPAT DC21 Industry Advancement Fund, IUPAT DC21 Vacation Fund, IUPAT DC21 Scholarship Fund, IUPAT DC21 Job Organization Program Trust Fund (hereafter collectively, “DC21 Funds”) are employee benefit plans pursuant to Section 3(3) of the Employee Retirement Income Security Act (hereafter, “ERISA”), 29 U.S.C. Section §1002(3), with their principal office located at 2980 Southampton-Byberry Road, Philadelphia, PA 19154, within this judicial district.

2. Plaintiff, Joseph Ashdale, a trustee of the IUPAT DC21 Funds’ Health and Welfare Fund, acts as a fiduciary on behalf of DC21 Funds within the meaning of Section 3(21)(A) of ERISA, 29 U.S.C. §1002(21)(A), for the purposes of collecting delinquent contributions, and brings this action in such capacity on behalf of all DC21 Funds, having been so authorized by the Trustees of each of the DC21 Funds.

3. Plaintiff, International Painters and Allied Trades Industry Pension Fund (hereafter, “Pension Fund”), is an employee benefit plan pursuant to Section 3(3) of ERISA, 29 U.S.C. Section §1002(3), with its principal office located at 7234 Parkway Drive, Hanover, MD 21076.

4. Plaintiff, Tim Maitland, as Fund Administrator for the Pension Fund, acts as a fiduciary on behalf of Pension Fund within the meaning of Section 3(21)(A) of ERISA, 29 U.S.C. §1002(21)(A), with respect to collection of contributions due the Pension Fund, and is authorized to bring this action in such capacity on behalf of all Trustees of the Pension Fund and the Pension Fund as an organization. He is also authorized to bring this action on behalf of the

Finishing Trades Institute and the Labor Management Cooperation Initiative through a Collection Services Agreement.

5. Plaintiff, International Union of Painters and Allied Trades Finishing Trades Institute (hereafter, “FTI”), is a trust fund established under 29 U.S.C. Section §186(5), and a “multiemployer plan” and “employee benefit plan” and “employee welfare benefit plan” pursuant to Sections 3(37), (1) and (3) of ERISA, 29 U.S.C. Sections §§1002(37), (1) and (3), with its principal office located at 7230 Parkway Drive, Hanover, MD 21076.

6. Plaintiff, International Union of Painters and Allied Trades Labor Management Cooperative Fund (hereafter, “LMCF”, and collectively hereafter with the aforementioned Funds, “Plaintiff Funds”), is an entity that performs certain employer association functions, but also is an unincorporated organization established under 29 U.S.C. §186(c)(9). Its principal office is located at 7234 Parkway Drive, Hanover, MD 21076. Plaintiff Funds are due and owing relief sought from Platinum Painters, as set forth below.

7. Plaintiff International Union of Painters and Allied Trades District Council No. 21 (hereafter, “Plaintiff Union”) is an unincorporated labor organization within the meaning of Section 3(5) of the Labor Management Relations Act of 1947 (hereafter, the “LMRA”), as amended, 29 U.S.C. §185, with its principal office located at 2980 Southampton-Byberry Road, Philadelphia, PA 19154. Plaintiff Union brings this action in its capacity as collective bargaining agent for the covered employees of Defendant.

8. Defendant, Platinum Painters (hereafter, “Defendant”) is a Pennsylvania corporation with its principal office located at 4308 Buckfield Terrace, Trevoze, PA 19053.

9. Defendant is engaged in interstate commerce within the meaning of Section 2(6) of the LMRA, as amended, 29 U.S.C. §152(6), and have employed members of Plaintiff Union pursuant to a collective bargaining agreement(s) in the Commonwealth of Pennsylvania.

10. Defendant is an Employer within the meaning of Section 2(2) of the National Labor Relations Act and Section 301 of the LMRA, as amended, 29 U.S.C. §§152(2) and 185; and Section 515 of ERISA, 29 U.S.C. §§1002(5) and 1145.

Jurisdiction & Venue

11. Jurisdiction of this District Court is invoked pursuant to Section 301 of the LMRA, as amended, 29 U.S.C. §185, in that Defendant is an Employer within the meaning of the LMRA, and a party to collective bargaining agreement(s) which forms the basis and substance of the matters at issue in this litigation; and 28 U.S.C. §1337, providing for original jurisdiction in civil actions that arise out of an Act of Congress regulating commerce.

12. Jurisdiction of the District Court is invoked pursuant to the provisions of Section 502 and Section 515 of ERISA, 29 U.S.C. §§1132 and 1145, in that Defendant is an employer as defined by ERISA. The Eastern District of Pennsylvania is the proper venue under ERISA section 502(e)(2), 29 U.S.C. §1132(e)(2), because Plaintiff Funds, are administered in this judicial district.

Cause of Action

Defendant's Outstanding and Continuous Obligations Owed to Plaintiffs Pursuant to Sections 502 and 515 of ERISA

13. Plaintiffs hereby incorporate the allegations of paragraphs 1 through 12, as if set forth fully herein.

14. Plaintiff Union and Defendant are, and have been, parties to a collective bargaining agreement(s), which under its terms, requires that Defendant make certain contributions on a timely basis to Plaintiff Funds and remit certain payments to Plaintiff Union based upon the performance of covered work by its employees who are members of Plaintiff Union. A copy of that agreement is attached hereto in relevant part as Exhibit A.

15. Defendant, like all other contributing employers to Plaintiff Funds, is required to submit monthly reports accurately setting forth the hours worked by employees covered under the collective bargaining agreement(s), and to remit contributions to Plaintiff Funds, at hourly rates commensurate with those required pursuant to the collective bargaining agreement(s). The collective bargaining agreement(s) further note that liquidated damages and interest shall be assessed to untimely and/or unpaid fringe benefit contributions until the employer cures its delinquency. Notwithstanding obligations contained in said collective bargaining agreement(s), Defendant has failed to timely remit employees' required fringe benefit contributions.

16. Notwithstanding its obligations so contained in the collective bargaining agreement, Defendant has employed workers for whom it has failed to remit the required benefit contributions timely for the periods of February 2017, March 2017, April 2017, May 2017, June 2017, July 2017, August 2017, September 2017, October 2017 and November 2017, thus resulting in a delinquency at present of approximately \$13,865.70, which includes principal contributions owed, as well as, liquidated damages and interest accrued to the present which is assessed pursuant to the terms of the collective bargaining agreement(s) on untimely or unpaid contributions owed by employers.

17. These amounts may change as Defendant makes payments, partial payments and/or fails to make payments due as a result of additional or prior work performed under the collective bargaining agreement(s).

18. Defendant has been notified of its delinquencies, but has failed or refused to make appropriate and timely payments, as required. Copies of Plaintiffs' Counsel Notices to Employer dated December 7, 2017 and December 21, 2017 are attached hereto as Exhibit B.

19. Under the terms of the same collective bargaining agreement, Defendant is also required to permit Plaintiff Funds to conduct audits at reasonable intervals to determine the accuracy of the contributions remitted by the company.

20. On or about September 5, 2017, Defendant was notified by an independent auditor, at the request of the Plaintiff Funds, to schedule an audit. Copy of Correspondence dated September 5, 2017 from Novak Francella LLC to Controller of Platinum Painters, attached hereto as Exhibit C; see also Exhibit B.

21. The auditor has since made numerous attempts to reach Defendant to schedule the audit.

22. Despite being signatory to the collective bargaining agreement, Defendant continuously refuses to comply with the audit requests of the Plaintiff Funds.

23. By preventing the Plaintiff Funds from conducting a full audit to determine the accuracy of Defendant's contribution reports and remittances to the Plaintiff Funds, Defendant has failed to comply with the terms of the applicable collective bargaining agreement and may owe additional contributions, interest, and penalties to Plaintiff Funds.

24. Plaintiffs are entitled to a provision permitting immediate registration in another District of any judgment entered in this action.

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WHEREFORE, Plaintiffs request this Court to grant judgment against Defendant and in favor of Plaintiffs, and to award relief as follows:

a. Judgment in the amount of **\$13,865.70**, or such other amounts as may be due and owing when this cause of action reaches judgment including but not limited to delinquencies uncovered by and through an audit, that are owed as of the date this claim is reduced to judgment, as provided for by the applicable collective bargaining agreement(s) and by Section 502 of ERISA;

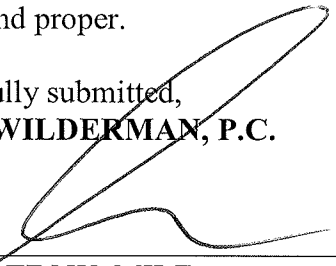
b. Injunctive relief ordering Defendant to fully submit to an audit of their payroll records by an auditor of the Plaintiffs' choosing at such reasonable times as the Plaintiffs may request;

c. Reasonable counsel fees, interest to run at rate of 5%, and costs of suit, as provided for by the applicable collective bargaining agreement(s) and by Section 502 of ERISA;

d. Injunctive relief ordering Defendant to remit employer reports, contributions and other required payments in a timely fashion; and

e. Other relief as the Court deems just and proper.

Respectfully submitted,
SPEAR WILDERMAN, P.C.

BY: 
MARTIN W. MILZ
SYRETTA JASMINE MARTIN
230 South Broad Street, Suite 1400
Philadelphia, PA 19102
(215) 732-0101
Attorneys for Plaintiffs

Dated: February 2, 2018

EXHIBIT A

**COLLECTIVE BARGAINING
AGREEMENTS**

Between

**District Council No. 21
International Union of Painters
and Allied Trades AFL-CIO-CLC**

and the

**Associated Master Painters and Decorators Inc. of Philadelphia and
Vicinity**

and the

Interior Finish Contractors Association of Delaware Valley

and the

**Architectural Glass and Metal Association of Philadelphia and
Vicinity**

and the

P.D.C.A. of Northeast Pa.

and the

P.D.C.A. of Harrisburg

and the

Keystone Contractors Association

and

All Independent Employers and Associations

**Starting, May 1, 2012
See Duration clause for expiration dates**

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Article	22	Drug & Alcohol Policy
Article	23	Specific Provisions & conditions For All Crafts by Zones, Painter, Wallcoverers Zone 1 & 5
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Article	25	Specific Provisions & conditions For All Crafts by Zones Drywall Finishers, Zones 1 & 5
Article	26	Specific Provisions & conditions For All Crafts by Zones Glaziers, Zones 1 through 6 with zones 2, 3 & 4 in a separate book
Exhibit A		SIZE SCHEDULE
Article	27	Duration

Articles of Agreement

This Agreement is made and entered into this first (1st) day of May 1, 2012 between the ASSOCIATED MASTER PAINTERS AND DECORATORS, INC. OF PHILADELPHIA AND VICINITY, INTERIOR FINISH CONTRACTORS ASSOCIATION OF DELAWARE VALLEY, ARCHITECTURAL GLASS AND METAL ASSOCIATION OF PHILADELPHIA AND VICINITY, P.D.C.A. OF NORTHEAST PA, P.D.C.A.- HARRISBURG AND KEYSTONE CONTRACTORS ASSOCIATION, hereinafter called the "EMPLOYER", and DISTRICT COUNCIL # 21 OF THE INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES, AFL-CIO-CLC, OF EASTERN PENNSYLVANIA, SOUTHERN NEW JERSEY, AND THE STATE OF DELAWARE, HEREFTER called the "COUNCIL".

Now, Therefore, This Agreement Witnesseth:

ARTICLE 1

Recognition

1.1 Recognition:

The Union recognizes the ASSOCIATED MASTER PAINTERS AND DECORATORS, INC. OF PHILADELPHIA AND VICINITY, INTERIOR FINISH CONTRACTORS ASSOCIATION OF DELAWARE VALLEY, ARCHITECTURAL GLASS AND METAL ASSOCIATION OF PHILADELPHIA AND VICINITY, P.D.C.A. OF NORTHEAST PA, P.D.C.A.- HARRISBURG, KEYSTONE CONTRACTORS ASSOCIATION, AND ALL INDEPENDENT EMPLOYERS & ASSOCIATIONS as the exclusive collective bargaining representative and agent under the terms of this Agreement for all of its present and future members. THE ASSOCIATED MASTER PAINTERS AND DECORATORS, INC. OF PHILADELPHIA AND VICINITY, INTERIOR FINISH CONTRACTORS ASSOCIATION OF DELAWARE VALLEY, ARCHITECTURAL GLASS AND METAL ASSOCIATION OF PHILADELPHIA AND VICINITY, P.D.C.A. OF NORTHEAST PA, P.D.C.A.- HARRISBURG, KEYSTONE CONTRACTORS ASSOCIATION, AND ALL INDEPENDENT EMPLOYERS and any other Association this Union may recognize, do recognize the COUNCIL as the bargaining representative of the Painters, Decorators, Wallcoverers, Drywall Finishers, Glaziers, and Apprentice EMPLOYEES of the EMPLOYERS.

PAINTERS

May 1, 2012 to April 30, 2017

Signature Page

In Witness whereof, the parties hereto, intending to be legally bound, have hereunto set their hands and seals the day and year and for and period extended by Article 27.5

From: 6/17/2016 To: 4/30/2017

I/We, the undersigned, an EMPLOYER in the Painting, Paperhanging, Drywall, and Glazing Industries, have read the foregoing Agreement, am familiar with its provisions, accept and agree to be bound by all its terms and conditions. I also agree, with the signing of this Agreement, to provide to District Council No. 21 a complete list of all my journeypersons and apprentices whom I employ.

Independent Employer or Association

**District Council # 21
International Union of Painters and Allied Trades**

BY /s/ Joseph T. Ashdale
Joseph T. Ashdale
Business Manager/Secretary Treasurer

PLATINUM PAINTERS
Company

BY /s/ Jessica Rodriguez
Employer Representative or Independent Employer Association



I.U.P.A.T. – DISTRICT COUNCIL 21 - 2980 Southampton Road - Philadelphia, PA 19154

Notification of New Contributing Employer

Date: 6/17/10 Local Union # 2011

Agent/Organizer Submitting Request: _____

Name of Company: Platinum Painters

Address: 4308 Buckfield Terrace
Trevasse PA 19053

Phone #: 215 868 4399 Fax #: _____

Federal Tax ID#: 81-1826803

Owner: Jessica Rodriguez Angel Robles

Email Address: Platinum Painters@yahoo.com

Office Contact Person: Jessica Rodriguez

Email Address: Platinum Painters@yahoo.com

Job Location: _____

Start Date: _____

Length of Job: _____

UNION USE ONLY

____ Memorandum of Understanding (Out of Area Signed Contractor).

____ Project Agreement (Please Designate Project Site) _____

☒ District Council 21 Agreement

Vacation Escrow Required? ☒ Y ☐ N

Amount (\$1,000.00 Minimum): _____

Bond or Escrow Required? ☒ Y ☐ N

Amount: _____

Employer To File:

Weekly _____ Monthly _____

EXHIBIT B

LAW OFFICES
SPEAR WILDERMAN

A Professional Corporation
SUITE 1400, 230 SOUTH BROAD STREET, PHILADELPHIA, PA 19102
TEL: (215) 732-0101 FAX: (215) 732-7790

WARREN J. BORISH*
SAMUEL L. SPEAR
JAMES F. RUNCKEL
CHARLES T. JOYCE*
BENJAMIN EISNER*
WENDY CHERICI*
JAMES KATZ*
MARTIN W. MILZ*
LOIS GABER SCHWARTZ*
WILLIAM B. SANDERSON, JR.*
NICHOLAS J. BOTTA
SYRETTA J. MARTIN*
MELISSA A. LOVETT
F. TIGHE BURNS*
THEODORE P. DIMUZIO
CHRISTOPHER R. STOCKTON*

PA BAR EXCEPT:
* PA & NJ BAR
OPA, NJ & DC BAR

NJ OFFICE:
1040 N. KINGS HIGHWAY
SUITE 202
CHERRY HILL, NJ 08034
(856) 482-8799 FAX: (856) 482-0343

December 21, 2017

BRUCE E. ENDY
RETIRED, 2017

LEONARD SPEAR
1923 - 2003

LOUIS H. WILDERMAN
1909 - 1993

Via Certified RRR & First Class Mail

Platinum Painters
Attn: Angel Robles and Jessica Rodriguez
4308 Buckfield Terrace
Trevose, PA 19053

**RE: IUPAT District Counsel No. 21 of Philadelphia Employee Benefit Funds
("Funds") - Delinquent Contributions – Final Notice**

Dear Sir and Madam:

Please be advised that this office is co-counsel for the above-referenced Funds.

We have been advised that Platinum Painters (hereinafter, the "Company") has failed to timely submit remittance reports and/or full contributions for work performed for the periods of February 2017 through present. As a result, the Funds believe the delinquent amount owed to be is the amount of **\$24,764.52**, consisting of unpaid fringe benefit contributions in the amount of \$22,195.06, interest in the amount of \$550.22 through the present, and liquidated damages in the amount of \$2,019.24.¹

Additionally, on or about September 5, 2017, an independent auditor, Novak Francella LLC (hereinafter, "Novak"), notified you of its request to audit the Company's contribution records on behalf of the Funds for the period of July 1, 2016 to the present. Novak has since made numerous attempts to schedule an audit with the Company, to no avail. Please be advised that compliance with the Funds' audit requests is an obligation that employers agree to upon entering into a collective bargaining agreement with IUPAT DC21. A copy of Novak correspondence dated September 5, 2017 is provided with this letter as a reminder of the information the Company is required to provide to the auditor. All information should be sent to auditor, Marta Cooper, at One Presidential Boulevard, Suite 330, Bala Cynwyd, PA 19004.

¹ This amount does not include any contribution, interest or liquidated damages amounts that may be owed by your Company to IUPAT International Pension Funds. Please contact IUPAT International Pension Funds with any specific questions you may have that relate to the satisfaction of these delinquencies.

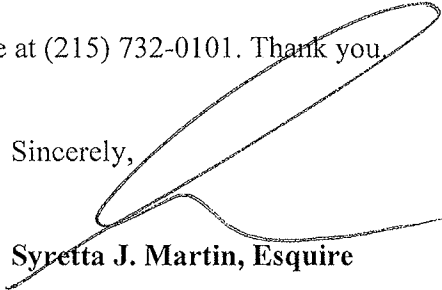
Platinum Painters
Page 2

The Company's failure to remit the reports and/or contributions when due, and to provide to the Funds' auditors requested information needed to perform an audit, constitutes a violation of both the collective bargaining agreement and federal law. The Employee Retirement Income Security Act of 1974 (ERISA) provides for civil remedies and damages in such a situation. Furthermore, the right of benefit funds to conduct such audits has routinely been upheld by the courts, e.g. *Central States Pension Fund v. Central Transport*, 472 U.S. 559 (1985).

The Trustees of the Funds have a fiduciary obligation to pursue the recovery of the delinquent amount owed. Accordingly, please be advised that legal action will be taken unless this matter is resolved within **ten (10) business days** from the date of this letter. *Should the Company fail to comply with the audit request and cure its delinquencies with the Funds, a complaint shall be filed against the Company. The Company shall then be responsible to the Funds for additional liquidated damages in the amount of \$4,439.01 plus attorney's fees and costs associated with the filing.* We urge the Company to take immediate action to comply with the audit request and correct arrearages by making payment to the Funds in the total amount owed of **\$24,764.52**.

If you have any questions, please contact me at (215) 732-0101. Thank you.

Sincerely,



Syretta J. Martin, Esquire

Enclosure

cc: Brian Smith, Delinquency Controller (via e-mail)



September 5, 2017

Controller
Platinum Painters
4308 Buckfield Terrace
Trevose, PA 19053

**RE: District Council No. 21 of Philadelphia Employee Benefit Funds and
I.U.P.A.T. Industry Pension Funds**

Dear Sir/Madam:

Novak Francella LLC are the auditors for the Painters District Council No. 21 of Philadelphia Employee Benefit Funds. As part of our normal review of contributions from participating employers, we compare the contribution reports submitted by your company to your payroll and other related records.

In this regard, we would appreciate an appointment to meet with you at your office to review the following information:

1. Quarterly Unemployment Compensation Tax Returns.
2. Federal 941 Quarterly Payroll Tax Returns.
3. Annual W-2s and W-3.
4. Annual 1099s and the 1096.
5. Employees' individual earnings records detailing hours paid; if not available in that form, some record detailing hours paid per employee should be made available.
6. Copies of monthly contribution reports to all fringe benefit funds to which you contribute.
7. Cash disbursement journals and/or Check Register/Check Book.
8. Copies of the collective bargaining agreements.

Our review will be for the period July 1, 2016 through present. We will, therefore, require the above information for that time period. We will contact you shortly to arrange an appointment.

Should you have any questions concerning the above request, please feel free to contact me at the Philadelphia office.

Sincerely,

A handwritten signature in black ink, appearing to read "Marta Cooper".

Marta Cooper

LAW OFFICES
SPEAR WILDERMAN

A Professional Corporation
SUITE 1400, 230 SOUTH BROAD STREET, PHILADELPHIA, PA 19102
TEL: (215) 732-0101 FAX: (215) 732-7790

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PA BAR EXCEPT:
* PA & NJ BAR
OPA, NJ & DC BAR

NJ OFFICE:
1040 N. KINGS HIGHWAY
SUITE 202
CHERRY HILL, NJ 08034
(856) 482-8799 FAX: (856) 482-0343

December 7, 2017

BRUCE E. ENDY
Of Counsel

LEONARD SPEAR
1923 - 2003

LOUIS H. WILDERMAN
1909 - 1993

Via Certified RRR & First Class Mail

Platinum Painters
Attn: Angel Robles and Jessica Rodriguez
4308 Buckfield Terrace
Trevose, PA 19053

**RE: IUPAT District Counsel No. 21 of Philadelphia Employee Benefit Funds
("Funds") - Delinquent Contributions – First Notice**

Dear Sir and Madam:

Please be advised that this office is co-counsel for the above-referenced Funds.

We have been advised that Platinum Painters (hereinafter, the "Company") has failed to timely submit remittance reports and/or full contributions for work performed for the periods of February 2017 through present. As a result, the Funds believe the delinquent amount owed to be is the amount of **\$24,724.36**, consisting of unpaid fringe benefit contributions in the amount of \$22,195.06, interest in the amount of \$510.06 through the present, and liquidated damages in the amount of \$2,019.24.¹

The Company's failure to remit the reports and/or contributions when due constitutes a violation of both the collective bargaining agreement and federal law. The Employee Retirement Income Security Act of 1974 (ERISA) provides for civil remedies and damages in such a situation.

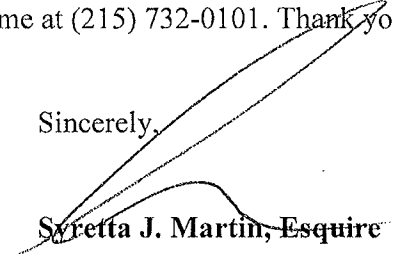
The Trustees of the Funds have a fiduciary obligation to pursue the recovery of the delinquent amount owed. Accordingly, please be advised that legal action will be taken unless this matter is resolved within **ten (10) business days** from the date of this letter. We urge the Company to take immediate action to correct these arrearages by making payment to the Funds in the total amount owed of **\$24,724.36**.

¹ This amount does not include any contribution, interest or liquidated damages amounts that may be owed by your Company to IUPAT International Pension Funds. Please contact IUPAT International Pension Funds with any specific questions you may have that relate to the satisfaction of these delinquencies.

Platinum Painters
Page 2

If you have any questions, please contact me at (215) 732-0101. Thank you.

Sincerely,


Syretta J. Martin, Esquire

cc: Brian Smith, Delinquency Controller (via e-mail)

EXHIBIT C



September 5, 2017

Controller
Platinum Painters
4308 Buckfield Terrace
Trevose, PA 19053

**RE: District Council No. 21 of Philadelphia Employee Benefit Funds and
I.U.P.A.T. Industry Pension Funds**

Dear Sir/Madam:

Novak Francella LLC are the auditors for the Painters District Council No. 21 of Philadelphia Employee Benefit Funds. As part of our normal review of contributions from participating employers, we compare the contribution reports submitted by your company to your payroll and other related records.

In this regard, we would appreciate an appointment to meet with you at your office to review the following information:

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Sincerely,

A handwritten signature in black ink that reads "Marta Cooper".

Marta Cooper